

ARIZONA DEPARTMENT OF EDUCATION

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STATE OF ARIZONA

SCHOOL FINANCE MEMORANDUM 01-009

TO: Superintendents, Business Managers and Charter Administrators

FROM: Lyle Friesen, Director of School Finance

DATE: August 21, 2000

SUBJECT: A.R.S. §15-915 Requests

ADE has received many A.R.S. §15-915 requests for processing. A.R.S. §15-915 allow districts or charter schools to correct budgets and/or state aid within the previous three years, in the current or budget year. The three year rule became effective July 18, 2000 and includes charter schools. School Finance will process these requests as quickly as possible.

The request must come from the Governing Board. The request should include the fiscal year(s) that the error(s) occurred, the amount of the error(s) and the reason/cause of the error(s). They will be processed in order by the received date in School Finance.

A.R.S. §15-915 requires that errors on the district's budget limits be corrected at a public hearing and allows the governing board to correct the budget. A.R.S. §15-905(I) states that districts that overestimated revenues shall adjust the general budget limit before May 15th. School districts, which underestimated such revenues, may adjust their budgets before May 15th. Per A.R.S. §15-185B.2. a charter school that overestimated its student count shall revise its budget before May 15th. A charter school that underestimated its student count may revise its budget before May 15th. Please review and validate applicable reports prior to revising your budget in May. This may reduce the future need to revise under A.R.S. §15-915.

Please do not make any corrections to the budgets prior to receiving approval from ADE. Significant differences between requested and approved amounts are common.

If you have any questions, please call Barb Huttinger at (602) 542-8241, [e-mail bhuttin@ade.az.gov](mailto:bhuttin@ade.az.gov); Dick Feight at (602) 542-8248, [e-mail rfeight@ade.az.gov](mailto:rfeight@ade.az.gov); or me at (602) 542-4351, [e-mail lfriese@ade.az.gov](mailto:lfriese@ade.az.gov).

August 21, 2000

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